

		FOR BHF USE			

LL2

Supportive Living Facility

2021

STATE OF ILLINOIS

DEPARTMENT OF HEALTHCARE & FAMILY SERVICES

COST REPORT FOR

SUPPORTIVE LIVING FACILITIES

(FISCAL YEAR 2021)

IMPORTANT NOTICE

THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN SECTION 146.265 OF THE 89 IL ADMIN CODE. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS.

I. Facility ID Number: 1000031

Facility Name: CAMBRIDGE HOUSE OF OFALLON

Address: 844 CAMBRIDGE BLVD OFALLON 62269

County: ST CLAIR

Telephone Number: ( 618 ) 624-9900 Fax # 618 624-9904

Federal Employer ID Number:

Date Current Owners were Certified: 4/16/2004

Type of Ownership:

VOLUNTARY, NON-PROFIT
Charitable Corp.
Trust
IRS Exemption Code

PROPRIETARY
Individual
X Partnership
Corporation
"Sub-S" Corp.
Limited Liability Co.
Trust
Other

GOVERNMENTAL
State
County
Other

In the event there are further questions about this report, please contact:
Name: Danel Erickson Telephone Number: (779) 771-6947
Email Address:

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 01/01/2021 to 12/31/2021 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider

(Signed)
(Date)
(Type or Print Name) Greg Echols
(Title) CFO, Gardant Management Solutions

Paid Preparer

(Signed)
(Date)
(Print Name and Title)
(Firm Name & Address)
(Telephone) ( ) Fax # ( )

MAIL TO: BUREAU OF HEALTH FINANCE
IL DEPT OF HEALTHCARE AND FAMILY SERVICES
201 S. Grand Avenue East
Springfield, IL 62763-0001
Phone # (217) 782-1630

Report Period Beginning: 01/01/2021 Ending: 12/31/2021

**E. Does page 3 include expenses for services or investments not directly related to SLF services?**

**YES** ☐ **NO** ☒

YES ☐ NO ☒

**G. List all services provided by your facility for non-residents.  
(E.g., day care, "meals on wheels", outpatient therapy)**

**MODIFIED**

ACCRUAL	<input checked="" type="checkbox"/>	CASH*	<input type="checkbox"/>	CASH*	<input type="checkbox"/>
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**Tax Year:**           **2021**      **Fiscal Year:**       **2021**

**\* All facilities other than governmental must report on the accrual basis.**

**J. Does the facility have any Illinois Housing Development Authority Loans outstanding? No If yes, did the facility make all of the required payments of interest and principle? \_\_\_\_\_**  
**If no, explain.**

**K. Does the facility have any loans from the Federal Home Loan Bank outstanding? No If yes, did the facility make all of the required payments of interest and principle? \_\_\_\_\_**  
**If no, explain.**

**L. Does the facility have any loans from the IL Dept of Commerce and Economic Opportunity outstanding? No If yes, did the facility make all of the required payments of interest and principle? \_\_\_\_\_**  
**If no, explain.**

Date of change in certified units / /

	1	2	3	4	
	Units at Beginning of Report Period	Type of Apartment	Units at End of Report Period	Unit Days During Report Period	
1	100	Single Unit Apartment	100	36,500	1
2	3	Double Unit Apartment	3	1,095	2
3		Other			3
4	103	TOTALS	103	37,595	4

**B. Census-For the entire report period.**

	1 Type of Unit	2 3 4 5 Resident Days by Unit and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
5	Single Unit	24,495	7,427		31,922	5
6	Double Unit				0	6
7	Other				0	7
8	TOTALS	24,495	7,427	0	31,922	8

<b>C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.)</b>	<b>84.91%</b>
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**515** Also, indicate the number of unpaid bed-hold days the SLF  
           had during this year. **33** (Do not include bed-hold days in Section B.)

## STATE OF ILLINOIS

Page 3

Facility Name: CAMBRIDGE HOUSE OF OFALLON

Report Period Beginning:

01/01/2021

Ending:

12/31/2021

## IV. COST CENTER EXPENSES (please round to the nearest dollar)

Operating Expenses		Costs Per General Ledger				Reclassifications and Adjustments	Adjusted Total	
		Salary/Wage 1	Supplies 2	Other 3	Total 4			
	<b>A. General Services</b>							
1	Dietary and Food Purchase	334,148	190,242	1,853	526,242	0	526,242	1
2	Housekeeping, Laundry and Maintenance	92,507	42,975	61,574	197,057	0	197,057	2
3	Heat and Other Utilities			158,527	158,527	(33,816)	124,710	3
4	Other (specify):	8,082	0	64,425	72,507	0	72,507	4
5	<b>TOTAL General Services</b>	434,738	233,217	286,379	954,334	(33,816)	920,517	5
	<b>B. Health Care and Programs</b>							
6	Health Care/ Personal Care	617,359	24,723	0	642,082	0	642,082	6
7	Activities and Social Services	42,134	8,469	0	50,603	0	50,603	7
8	Other (specify):	0	0	0	0	0	0	8
9	<b>TOTAL Health Care and Programs</b>	659,493	33,192	0	692,685	0	692,685	9
	<b>C. General Administration</b>							
10	Administrative and Clerical	222,862	58,973	373,642	655,477	(20,038)	635,439	10
11	Marketing Materials, Promotions and Advertising	65,352	15,844	52,761	133,958	0	133,958	11
12	Employee Benefits and Payroll Taxes	0	0	317,802	317,802	0	317,802	12
13	Insurance-Property, Liability and Malpractice	0	0	102,965	102,965	0	102,965	13
14	Other (specify):	0	0	82,565	82,565	(20,918)	61,648	14
15	<b>TOTAL General Administration</b>	288,214	74,817	929,736	1,292,767	(40,956)	1,251,812	15
16	<b>TOTAL Operating Expense (Sum of lines 5, 9 and 15)</b>	1,382,444	341,227	1,216,115	2,939,786	(74,772)	2,865,014	16
	<b>Capital Expenses</b>							
	<b>D. Ownership</b>							
17	Depreciation			324,776	324,776	0	324,776	17
18	Interest			274,581	274,581	(2,078)	272,503	18
19	Real Estate Taxes			75,474	75,474	0	75,474	19
20	Rent -- Facility and Grounds			0	0	0	0	20
21	Rent -- Equipment			13,764	13,764	0	13,764	21
22	Other (specify):	0	0	913,146	913,146	0	913,146	22
23	<b>TOTAL Ownership</b>	0	0	1,601,741	1,601,741	(2,078)	1,599,664	23
24	<b>GRAND TOTAL (Sum of lines 16 and 23)</b>	1,382,444	341,227	2,817,857	4,541,528	(76,850)	4,464,678	24

Facility Name: CAMBRIDGE HOUSE OF OFALLON

Report Period Beginning: 01/01/2021 Ending: 12/31/2021

V. STAFFING AND SALARY COSTS (Please report each line separately.)

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	Inc line 12	\$ Inc line 12	1
2	Licensed Practical Nurses	1	27.19	2
3	Certified Nurse Assistants	14	15.43	3
4	Activity Director & Assistants	Inc line 12	Inc line 12	4
5	Social Service Workers	0	0.00	5
6	Head Cook	0	0.00	6
7	Cook Helpers/Assistants	10	14.06	7
8	Dishwashers	0	0.00	8
9	Maintenance Workers	Inc line 12	Inc line 12	9
10	Housekeepers	2	11.16	10
11	Laundry	0	0.00	11
12	Managers	5	26.98	12
13	Other Administrative	4	26.78	13
14	Clerical	Inc line 13	Inc line 13	14
15	Marketing	Inc line 12	Inc line 12	15
16	Other	0	0.00	16
17	Total (lines 1 thru 16)	36	\$	17

VII. RELATED ORGANIZATIONS

A. Enter below the names of all related organizations. Attach an additional schedule if necessary.

RELATED SLF's & HEALTH CARE BUSINESSES

Name	1	City	2
Cambridge House of Maryville		Maryville	
Cambridge House of Swansea		Swansea	

B. Does your facility receive services from a parent organization or home office; the costs for which were not included on page 3? YES ☐ NO ☒

Name of related entity: \_\_\_\_\_ If yes, what is the value of those services? \$ \_\_\_\_\_

(Please attach a separate schedule itemizing those services.)

C. Does page 3 include any costs derived from transactions (including rent) with related parties? YES ☐ NO ☒

If so, please attach a separate schedule detailing the nature of those services, their costs as they appear on your books and the underlying cost to the related party (i.e., not including markup).

VI. (A) STATEMENT OF COMPENSATION AND OTHER PAYMENTS TO OWNERS, RELATIVES AND MEMBERS OF THE BOARD OF DIRECTORS.

	NAME and FUNCTION	Ownership Interest	Average Hours Per Work Week Devoted to this Business	Amount of Compensation for this Reporting Period	
1				\$	1
2					2
3					3
4					4
5					5
Total				\$ 0	6

VI. (B) Management fees paid to unrelated parties Amount of Fee

1	Gardant Management Solutions	\$ 267,063	1
2			2
Total		\$ 267,063	3

OTHER RELATED BUSINESS ENTITIES

Name	3	City	4	Type of Business	5

Facility Name: CAMBRIDGE HOUSE OF OFALLON Report Period Beginning: 01/01/2021 Ending: 12/31/2021

VIII. OWNERSHIP COSTS

A. Purchase price of land 1,028,000 Year land was acquired 2002

B. Building Depreciation -- Including Fixed Equipment. Round all numbers to the nearest dollar. \*Total units on this schedule must agree with page 2.

	1 Units*	FOR BHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	103			2003	\$ 8,159,910	\$ 302,519	27.5	\$ 296,724	\$ (5,795)	\$ 5,249,418	1
2									0		2
3									0		3
4									0		4
5									0		5
	Improvement Type										
6	Leasehold Improvements				236,973	467	15.0	15,798	15,331	232,151	6
7									0		7
8									0		8
9									0		9
10									0		10
11									0		11
12									0		12
13									0		13
14									0		14
15									0		15
16									0		16
17	TOTAL (lines 1 thru 16)				\$ 8,396,883	\$ 302,986		\$ 312,522	\$ 9,537	\$ 5,481,569	17

C. Equipment Depreciation -- Including Transportation.

	Type	1 Cost	2 Current Book Depreciation	3 Straight Line Depreciation	4 Adjustments	5 Life in Years	6 Accumulated Depreciation	
18	Movable Equipment	\$ 943,222	\$ 21,791	\$ 188,644	166,854	5	\$ 883,033	18
19					\$		-	19
20	TOTAL (lines 18 and 19)	\$ 943,222	\$ 21,791	\$ 188,644	166,854		\$ 883,033	20

D. Depreciable Non-Care Assets Included in General Ledger.

	1 Description and Year Acquired	2 Cost	3 Current Book Depreciation	4 Accumulated Depreciation	
21		\$	\$	\$	21
22					22
23					23
24	TOTALS (lines 21, 22 and 23)	\$	\$	\$	24

Facility Name: CAMBRIDGE HOUSE OF OFALLON

Report Period Beginning: 01/01/2021 Ending: 12/31/2021

IX. RENTAL COSTS

A. Building and Fixed Equipment

1. Name of Party Holding Lease:

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4? YES NO

		1	2	3	4	5	6	
		Year Constructed	Number of Units	Date of Lease	Rental Amount	Total Yrs. of Lease	Total Years Renewal Option*	
3	Original Building			/ /	\$			3
4	Additions			/ /				4
5				/ /				5
6				/ /				6
7	TOTAL		0		\$ 0			7

8. Is movable equipment rental included in building rental? YES NO

9. Rental amount for movable equipment \$

10. If the facility rents any vehicles which are used for care-related purposes, please attach a schedule detailing the model year and make, the rental expense for this period and the use of the vehicle.

X. INTEREST EXPENSE

	1	2		3	4	6		7	8	9	
	Name of Lender	Related**		Purpose of Loan	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Int. Expense	
		YES	NO			Original	Balance				
	A. Directly Facility Related										
	Long-Term										
1	GERSHMAN MORTGAGE		X	FIRST MORTGAGE	8/30/19	\$ 8,223,200	\$ 7,951,242	9/1/54	0.0380	\$ 274,580	1
2											2
3											3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$ 8,223,200	\$ 7,951,242			\$ 274,580	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$ 8,223,200	\$ 7,951,242			\$ 274,580	10

\* If there is an option to buy the building, please provide complete details on an attached schedule.  
\*\* If there is any overlap in ownership between the facility and the lender, this must be indicated in column 2.

Facility Name: CAMBRIDGE HOUSE OF OFALLON

Report Period Beginning: 01/01/2021

Ending: 12/31/2021

## XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2021

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 1,666,822	\$	1
2	Cash-Patient Deposits	0		2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance (59,457) )	751,675		3
4	Supply Inventory (priced at )	0		4
5	Short-Term Investments	0		5
6	Prepaid Insurance	121,400		6
7	Other Prepaid Expenses	20,380		7
8	Accounts Receivable (owners or related parties)	0		8
9	Other(specify):	0		9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 2,560,276	\$ 0	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable	0		11
12	Long-Term Investments	0		12
13	Land	1,028,000		13
14	Buildings, at Historical Cost	8,159,910		14
15	Leasehold Improvements, at Historical Cost	236,973		15
16	Equipment, at Historical Cost	943,222		16
17	Accumulated Depreciation (book methods)	(6,364,602)		17
18	Deferred Charges	6,008		18
19	Organization & Pre-Operating Costs	0		19
20	Accumulated Amortization - Organization & Pre-Operating Costs	0		20
21	Restricted Funds	1,221,697		21
22	Other Long-Term Assets (specify):	0		22
23	Other(specify): See Page 7 Attachment	71,954		23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 5,303,161	\$ 0	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 7,863,437	\$ 0	25

		1 Operating	2 After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ (34,061)	\$	26
27	Officer's Accounts Payable	0		27
28	Accounts Payable-Patient Deposits	0		28
29	Short-Term Notes Payable	0		29
30	Accrued Salaries Payable	61,972		30
31	Accrued Taxes Payable	72,188		31
32	Accrued Interest Payable	19,216		32
33	Deferred Compensation	0		33
34	Federal and State Income Taxes	0		34
	<b>Other Current Liabilities(specify):</b>			
35	See Page 7 Attachment	1,939,388		35
36		0		36
37	<b>TOTAL Current Liabilities (sum of lines 26 thru 36)</b>	\$ 2,058,703	\$ 0	37
	<b>D. Long-Term Liabilities</b>			
38	Long-Term Notes Payable	0		38
39	Mortgage Payable	7,765,438		39
40	Bonds Payable	0		40
41	Deferred Compensation	0		41
	<b>Other Long-Term Liabilities(specify):</b>			
42	FMV of Derivative	0		42
43				43
44	<b>TOTAL Long-Term Liabilities (sum of lines 38 thru 43)</b>	\$ 7,765,438	\$ 0	44
45	<b>TOTAL LIABILITIES (sum of lines 37 and 44)</b>	\$ 9,824,141	\$ 0	45
46	<b>TOTAL EQUITY</b>	\$ (1,960,704)	\$	46
47	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)</b>	\$ 7,863,437	\$ 0	47

\*(See instructions.)

Facility Name: CAMBRIDGE HOUSE OF OFALLON

Report Period Beginning: 01/01/2021

Ending:

12/31/2021

**XII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this Schedule to Schedule IV.)**

		1	
	<b>I. Revenue</b>	<b>Amount</b>	
	<b>A. SLF Resident Care</b>		
1	Gross SLF Resident Revenue	\$ 4,409,666	1
2	Discounts and Allowances	(112,451)	2
3	<b>SUBTOTAL Resident Care (line 1 minus line 2)</b>	\$ 4,297,215	3
	<b>B. Other Operating Revenue</b>		
4	Special Services	151,566	4
5	Other Health Care Services	0	5
6	Special Grants	13,553	6
7	Gift and Coffee Shop	0	7
8	Barber and Beauty Care	5,314	8
9	Non-Resident Meals	0	9
10	Laundry	0	10
11	<b>SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)</b>	\$ 170,433	11
	<b>C. Non-Operating Revenue</b>		
12	Contributions	0	12
13	Interest and Other Investment Income	2,078	13
14	<b>SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)</b>	\$ 2,078	14
	<b>D. Other Revenue (specify):</b>		
15	See Page 8 Attachment	3,303	15
16		0	16
17	<b>SUBTOTAL Other Revenue (sum of lines 15 and 16)</b>	\$ 3,303	17
18	<b>TOTAL REVENUE (sum of lines 3, 11, 14 and 17)</b>	\$ 4,473,029	18

		2	
	<b>II. Expenses</b>	<b>Amount</b>	
	<b>A. Operating Expenses</b>		
19	General Services	954,334	19
20	Health Care/ Personal Care	692,685	20
21	General Administration	1,292,767	21
	<b>B. Capital Expense</b>		
22	Ownership	1,601,741	22
	<b>C. Other Expenses</b>		
23	Special Cost Centers	0	23
24	Non-Operating Expenses	0	24
25	Other (specify):	0	25
26			26
27			27
28	<b>TOTAL EXPENSES (sum of lines 19 thru 27)</b>	\$ 4,541,528	28
29	<b>Income Before Income Taxes (line 18 minus line 28)</b>	\$ (68,499)	29
30	<b>Income Taxes</b>	\$	30
31	<b>NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)</b>	\$ (68,499)	31
	<b>III. Net Resident Care Revenue detailed by Payer Source</b>		
32	Medicaid - Net Inpatient Revenue	\$ 2,302,982	32
33	Private Pay - Net Inpatient Revenue	1,994,233	33
34	Medicare - Net Inpatient Revenue		34
35	Other-(specify)		35
36	Other-(specify)		36
37	<b>TOTAL (This total must agree to Line 3)</b>	\$ 4,297,215	37



Operating Expenses PG 3 Other			
<b>A. General Services</b>		<b>D. Ownership</b>	
Labor Other (specify):		Other (specify):	
Extraordinary COVID Labor	\$ 8,082	Interest & Dividend Income	\$ -
<b>PG3-4.1</b>	<b>\$ 8,082</b>	Assessment Income	\$ -
		Assessment Expense	\$ -
<b>A. General Services</b>		Amortization - Loan Fees	\$ 28,153
Other (specify):		Financing Fees	\$ 1,800
Externimating	\$ 5,941	Mortgage Interest Premium	\$ (4,369)
Rubbish Removal	\$ 12,584	Mortgage Service Fee	\$ -
Vehicle Expense	\$ 18,162	Mortgage Insurance Prem	\$ 36,047
Transportation Service	\$ -	Letter of Credit Fee	\$ -
Security & Monitoring	\$ 3,755	Bond & Draw Fee	\$ -
Extraordinary COVID - Supplies & Equipment	\$ 12,911	Remarketing and Trustee Fee	\$ -
Extraordinary COVID - Other	\$ 11,072	Interest Expense-Note	\$ -
<b>PG3-4.3</b>	<b>\$ 64,425</b>	Interest Expense-LP	\$ -
		Debt Write-Off	\$ -
<b>C. General Administration</b>		Partnership/Priority Mgmt Fee	\$ 25,000
Other (specify):		Asset Mgmt/Investor Service Fee	\$ -
Consulting	\$ 1,791	Incentive Management	\$ 824,441
Legal	\$ 1,397	Incentive Asset Mgmt Fee	\$ -
Audit & Accounting	\$ 17,900	Tax Credit Fees	\$ 2,075
Contract Labor-Serv Prov	\$ -	Organizational Expense	\$ -
Contract Labor	\$ 40,560	Developer Fees	\$ -
Bad Debt - Resident	\$ 10,458	Amortization Expense	\$ -
Bad Debt - Resident - Recovery	\$ -	Prior Period Adjustments	\$ -
Bad Debt - Medicaid Pending Denial	\$ 388	Loss (Gain) on Sale of Assets	\$ -
Bad Debt - Medicaid Pending - Recovery	\$ -	Settlement	\$ -
Bad Debt - Medicaid	\$ 10,071	Property Damage Loss	\$ -
Bad Debt - Medicaid Recovery	\$ -	Abandonment Loss	\$ -
Bad Debt - Medicaid MCO	\$ -	Grant Income	\$ -
<b>PG3-14.3</b>	<b>\$ 82,565</b>	<b>PG3-22.3</b>	<b>\$ 913,146</b>

Operating Expenses - Reclassifications and Adjustments PG3			
<b>A. General Services</b>			
Heat and Other Utilities			
Cable	\$ 33,816		
<b>PG3-3.5</b>	<b>\$ 33,816</b>		
<b>C. General Administration</b>			
Administrative and Clerical			
Beauty Salon & Manicure	\$ 5,314		
Internet Access	\$ -		
Telephone- Connection	\$ 11,824		
Telephone- Usage	\$ -		
Contributions	\$ 2,900		
<b>PG3-10.5</b>	<b>\$ 20,038</b>		
<b>C. General Administration</b>			
Other (specify):			
Bad Debt - Resident	\$ 10,458		
Bad Debt - Resident - Recovery	\$ -		
Bad Debt - Medicaid Pending Denial	\$ 388		
Bad Debt - Medicaid Pending - Recovery	\$ -		
Bad Debt - Medicaid	\$ 10,071		
Bad Debt - Medicaid Recovery	\$ -		
Bad Debt - Medicaid MCO	\$ -		
<b>PG3-14.5</b>	<b>\$ 20,918</b>		
<b>D. Ownership</b>			
Interest:			
Interest Income	\$ 1,224		
Interest Income - Reserves	\$ 854		
<b>PG3-18.5</b>	<b>\$ 2,078</b>		
<b>D. Ownership</b>			
Other (specify):			
Goodwill Amortization	\$ -		
Remarketing and Trustee Fee	\$ -		
<b>PG3-22.5</b>	<b>\$ -</b>		

Balance Sheet PG 7 Other			
<b>A. Other Current Asset Details</b>		<b>C. Current Liabilities Detail</b>	
A/R-Employee Advance	\$ -	Construction Account Payable	\$ -
A/R-Gardant Mgmt Solutions	\$ -	Accrued Asset Mgmt/Investor Service Fee	\$ -
A/R-Insurance Reimbursement	\$ -	Accrued Partnership/Priority Mgmt Fee	\$ 25,000
A/R-CIP	\$ -	Accrued Incentive Mgmt Fee	\$ 1,773,122
A/R-Other	\$ -	Accrued Incentive Asset Mgmt Fee	\$ -
A/R-TIF/Abatement	\$ -	Accrued Liabilities	\$ 76,662
PG7-9.1	\$ -	Accrued Insurance	\$ -
<b>B. Other Long Term Assets Detail</b>		Accrued Developer Fee	\$ -
CIP	\$ 71,954	Accrued MIP	\$ -
CIP- Land Option Addition	\$ -	Accrued Vacation	\$ -
CIP- Other Addition	\$ -	Payroll Union Dues	\$ -
PG7-23.1	\$ 71,954	Payroll Benefits	\$ -
		Security Deposits Held	\$ -
		Unclaimed Property	\$ 2,172
		Reservation Deposit	\$ -
		Unearned Revenue - Resident	\$ 16,160
		Unearned Revenue - Medicaid	\$ 46,273
		Prepaid Medicaid Clearing	\$ -
		Prepaid Rent	\$ -
		PG7-35.1	\$ 1,939,388

Income Statement PG 8 Other			
D. Other Revenue			Notes
Contract Service-Serv Prov	\$	-	
Other	\$	1,743	Call pendants; late fees
Property Tax Adjustments	\$	-	
Property Lease Income	\$	1,560	
Insurance Adjustments	\$	-	
Developer Fee Income	\$	-	
Home Office Rent Income	\$	-	
Food & Meal Prep	\$	-	
PG8-15.1	\$	3,303	